

State of Missouri
Department of Elementary and Secondary Education
School Finance Section

**STATE ANNUAL SECRETARY OF THE BOARD REPORT (ASBR)
Fiscal Year 2017-2018**

Part I Summary

	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
2017-2018 Average Levy Adjusted	3.7411	0.0000	0.58	0.0000	4.3167
3111 Beginning Fund Balances	2,799,330,135.32	80,045,702.49	1,135,842,662.36	1,197,492,177.14	5,212,710,677.31
5899 Total Revenue (See Part II)	5,567,825,987.18	5,061,167,040.30	1,590,042,844.50	1,104,540,139.34	13,323,576,011.32
5999 Total Revenue And Balances	8,367,156,578.48	5,141,212,742.79	2,725,885,506.86	2,302,032,316.48	18,536,287,144.61
5510 Transfer To	3,252,328.19	956,527,171.24	23,137.02	202,326,411.85	1,162,129,048.30
6710 Transfer From	1,157,558,268.84	0.00	1,316,931.65	3,253,847.81	1,162,129,048.30
9999 Expenditures (See Part III)	4,297,740,055.87	6,027,867,163.97	1,081,564,200.05	1,038,166,317.68	12,445,337,737.57
3112 Ending Fund Balances	2,915,110,581.96	69,872,750.06	1,643,027,512.18	1,462,938,562.84	6,090,949,407.04
3412 Restr Fund Balances	42,809,292.02	435,069.18	793,297,022.52	704,177,646.83	1,540,719,030.55

Part I Restricted Balance

Restricted Balance Purpose	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
1001 Professional Development	2,257,363.10	1,470.27	-	-	2,258,833.37
1003 Student Scholarships	19,060,179.43	-	-	-	19,060,179.43
1004 Bond Proceeds	-	-	-	694,209,272.87	694,209,272.87
1005 Escrow Amt for Crossover Refunding of Bonded Debt	-	-	770,996,320.33	-	770,996,320.33
1006 Sinking Fund	-	-	9,899,485.48	-	9,899,485.48
1009 Other	21,491,749.49	433,598.91	12,401,216.71	9,968,373.96	44,294,939.07
1099 Total	42,809,292.02	435,069.18	793,297,022.52	704,177,646.83	1,540,719,030.55

Part I-A Transfer From and To Funds Detail

	Transfer Type	Transfer From	Transfer To	Amount
002	Teachers Fund	General (Incidental) Fund	Special Revenue (Teachers) Fund	951,971,361.42
003	Debt Service Balance	Debt Service Fund	Capital Projects Fund	1,316,931.65
004	Transportation Calc Cost	General (Incidental) Fund	Capital Projects Fund	11,082,376.08
005	Area Career Center	General (Incidental) Fund	Capital Projects Fund	342,337.19
006	Grant Match	General (Incidental) Fund	Capital Projects Fund	95,809.33
007	DNR Energy Conservation Loans	General (Incidental) Fund	Capital Projects Fund	587,096.79
008	Food Services	General (Incidental) Fund	Capital Projects Fund	4,260,595.14
009	Student Activities	General (Incidental) Fund	Capital Projects Fund	906,254.50
010	\$162,326 or 7%xSATxWADA	General (Incidental) Fund	Capital Projects Fund	174,474,102.84
011	Capital Projects Fund Interest	Capital Projects Fund	General (Incidental) Fund	17,450.19
012	Unspent Bond Proceeds	Capital Projects Fund	Debt Service Fund	1,519.62
014	Capital Projects Unrestricted Funds	Capital Projects Fund	General (Incidental) Fund	3,234,878.00
015	FY06 Designated Levy or 5%xSATxWADA (Debt Service)	General (Incidental) Fund	Debt Service Fund	21,617.40
016	FY06 Designated Levy or 5%xSATxWADA (Capital Projects)	General (Incidental) Fund	Capital Projects Fund	6,114,705.90
017	Lease Purchase prior to 01/01/97	General (Incidental) Fund	Capital Projects Fund	-
018	Guaranteed Energy Performance Savings Contract	General (Incidental) Fund	Capital Projects Fund	3,216,827.43
019	Excess Incidental Fund Balance	General (Incidental) Fund	Special Revenue (Teachers) Fund	4,555,809.82

Totals	Transfer From 6710	Transfer To 5510
General (Incidental) Fund	1,157,628,893.84	3,252,328.19
Special Revenue (Teachers) Fund	0.00	956,527,171.24
Debt Service Fund	1,316,931.65	23,137.02
Capital Projects Fund	3,253,847.81	202,397,036.85
Total	1,162,199,673.30	1,162,199,673.30

Part II Revenue Summary

Local Revenue Detail

Revenue Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
5111	Current Taxes	2,936,702,277.06	944,706,489.45	643,424,200.43	119,948,423.53	4,644,781,390.47
5112	Delinquent Taxes	137,270,307.53	15,853,306.76	27,596,029.21	4,355,378.83	185,075,022.33
5113	School District Trust Fund (Prop C)	159,710,640.23	735,632,965.55	-	-	895,343,605.78
5114	Financial Institution Tax	12,738,429.82	8,312,871.21	1,552,232.70	3,761,889.20	26,365,422.93
5115	M&M Surtax	76,901,933.00	30,951,801.67	6,056,959.16	47,558,260.47	161,468,954.30
5116	In Lieu of Tax	29,829,807.16	2,961,875.89	2,344,305.54	10,030,364.94	45,166,353.53
5117	City Sales Tax	27,659,912.78	-	-	-	27,659,912.78
5121	Reg Day School Tuition (K - 12) from Individuals	648,031.59	2,574,869.90	-	-	3,222,901.49
5122	Summer School Tuition (K - 12) from Individuals	223,618.39	45,691.85	-	-	269,310.24
5123	Adult/Continuing Education Tuition - Post Secondar	7,647,418.15	2,558,020.00	-	-	10,205,438.15
5131	Transportation Fees From Patrons	847,611.78	-	-	-	847,611.78
5141	Earnings on Investments	55,048,356.48	4,144,399.25	84,709,318.26	59,043,811.93	202,945,885.92
5151	Food Service - Programs	92,622,478.33	-	-	-	92,622,478.33
5165	Food Service Non-Program	41,017,055.47	-	-	-	41,017,055.47
5171	Student Activities	199,525,168.24	33,559.55	-	1,120,989.12	200,679,716.91
5181	Community Services	87,030,034.66	3,596,417.62	-	149,824.82	90,776,277.10
5191	Rentals	7,583,100.27	-	-	3,092,073.40	10,675,173.67
5192	Gifts	28,945,822.79	162,158.44	-	7,944,208.30	37,052,189.53
5195	Prior Period Adjustment	6,989,326.26	1,367,202.10	134,909.32	843,339.52	9,334,777.20
5196	Net Receipts From Clearing Accounts	208,432.41	-	-	129,953.64	338,386.05
5198	Miscellaneous Local Revenue	54,653,474.61	21,507,591.02	16,408.29	19,336,914.41	95,514,388.33
5199	Local - Subtotal	3,963,803,237.01	1,774,409,220.26	765,834,362.91	277,315,432.11	6,781,362,252.29

County Revenue Detail

Revenue Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
5211	Fines, Escheats, Etc.	-	24,896,350.48	-	-	24,896,350.48
5221	State Assessed Utilities	176,066,075.76	20,941,429.55	33,178,928.47	5,860,988.02	236,047,421.80
5222	County Stock Insurance Fund	5,725,484.62	795,811.61	1,083,028.81	27,335.68	7,631,660.72
5231	Fed Prop (Include Fed Forest, Flood & Mineral)	4,123,043.14	25,715.92	253,157.74	64,884.28	4,466,801.08
5232	Penalties, Concentrated Animal Feed Oper	-	-	-	-	-
5237	Other - County	344,040.30	-	19,543.24	18,885.70	382,469.24
5299	County - Subtotal	186,258,643.82	46,659,307.56	34,534,658.26	5,972,093.68	273,424,703.32

Part II Revenue Summary

State Revenue Detail

Revenue Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
5311	Basic Formula - State Monies	361,503,605.63	2,623,438,227.77	-	-	2,984,941,833.40
5312	Transportation	85,074,372.00	-	-	-	85,074,372.00
5314	Early Childhood Special Education	111,125,504.04	75,618,276.82	-	2,588,574.08	189,332,354.94
5317	Career Ladder/Excellence in Education Act	-	-	-	-	-
5319	Basic Formula - Classroom Trust Fund	101,517,293.87	170,019,120.94	5,535,962.35	70,098,718.11	347,171,095.27
5322	Career Education/At Risk	692,683.16	491,806.74	-	-	1,184,489.90
5324	Educational Screening Prog/PAT	15,077,858.05	3,135,785.69	-	-	18,213,643.74
5325	Small Schools Grant	6,547,771.81	8,452,228.19	-	-	15,000,000.00
5332	Career Education	12,576,479.84	13,789,759.84	-	1,197,871.69	27,564,111.37
5333	Food Service - State	3,398,522.74	-	-	-	3,398,522.74
5337	Adult Education & Literacy (AEL)	2,924,398.07	439,016.05	-	1,079.00	3,364,493.12
5359	Career Education Enhancement Grant	2,443,726.76	-	-	6,111,314.85	8,555,041.61
5366	MO Dept of Economic Development (DED) Energy Loan	9,639.84	-	-	688,701.38	698,341.22
5369	Residential Placement/Excess Cost	2,878,229.05	2,007,497.61	-	-	4,885,726.66
5371	Readers For The Blind	8,745.53	871.49	-	14,632.98	24,250.00
5372	State Emer Management Agency (SEMA) Funds	10,425.55	-	-	1,147,912.53	1,158,338.08
5381	High Need Fund - Special Education	44,010,624.44	15,869,256.76	-	-	59,879,881.20
5382	Missouri Preschool Program	5,033,317.99	3,111,503.91	-	156,133.35	8,300,955.25
5397	Other - State	6,464,850.72	200,760.57	-	420,781.85	7,086,393.14
5399	State - Subtotal	761,298,049.09	2,916,574,112.38	5,535,962.35	82,425,719.82	3,765,833,843.64

Federal Revenue Detail

Revenue Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
5411	Impact Aid (P.L. 81-874)	11,622,260.55	285,594.50	-	14,849,279.07	26,757,134.12
5412	Medicaid	27,031,409.70	2,775,974.33	-	16,728.52	29,824,112.55
5418	Reserve Officer Training Corps (ROTC)	604,289.65	2,626,334.39	-	-	3,230,624.04
5421	Child Development Associate (CDA) Grant	110,130.75	34,305.50	-	-	144,436.25
5427	Perkins Basic Grant, Career Education	9,328,665.46	2,959,369.06	-	369,651.84	12,657,686.36
5436	Adult Education & Literacy (AEL)	3,156,839.94	1,176,175.07	-	5,140.08	4,338,155.09
5437	IDEA Grants	1,726,448.15	535,341.56	-	138,946.04	2,400,735.75
5438	Non-IDEA Special Education Grants	495,199.33	235,264.03	-	-	730,463.36

Part II Revenue Summary

Federal Revenue Detail

Revenue Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
5441	IDEA Entitlement Funds, Part B IDEA	73,129,994.38	106,433,181.83	-	37,635.57	179,600,811.78
5442	Early Childhood Special Education - Federal	16,364,945.68	10,197,664.28	-	23,499.99	26,586,109.95
5444	National School Lunch Equipment Grant	-	-	-	264,697.88	264,697.88
5445	School Lunch Program	205,081,159.93	-	-	-	205,081,159.93
5446	School Breakfast Program	76,728,255.96	-	-	-	76,728,255.96
5447	Special Milk Program	52,496.02	-	-	-	52,496.02
5448	After School Snack Program	1,637,458.63	-	-	-	1,637,458.63
5449	Fresh Fruits and Vegetable Program	3,103,204.00	-	-	-	3,103,204.00
5451	Title I	108,590,030.11	125,170,470.15	-	779,435.64	234,539,935.90
5452	Title I.C	569,252.28	127,973.20	-	-	697,225.48
5459	21st Century Community Learning Center/Afterschool	6,104,944.07	2,404,827.95	-	222,470.64	8,732,242.66
5461	Title IV.A Student Support and Academic Enrichment	2,937,550.47	682,499.49	-	29,102.97	3,649,152.93
5462	Title III	3,842,020.84	1,203,112.80	-	22,761.02	5,067,894.66
5463	Homeless Education	1,330,835.12	161,711.16	-	-	1,492,546.28
5465	Title II.A	17,539,795.46	15,772,795.02	-	10,035.68	33,322,626.16
5472	Childcare Development Fund Grant	1,350,540.33	104,338.20	-	23,288.29	1,478,166.82
5477	Federal Emergency Mgt Agency (FEMA) Funds	1,864,233.16	-	-	12,337,877.80	14,202,110.96
5478	Vocational Rehabilitation	20,406.90	-	-	-	20,406.90
5481	Dept of Health Food Service Program	13,819,962.36	-	-	14,990.09	13,834,952.45
5483	Headstart	9,369,375.52	1,135,172.50	-	13,615.00	10,518,163.02
5484	Pell Grants	3,132,328.81	-	-	-	3,132,328.81
5486	Impact Aid, Restricted Purpose	138,388.96	-	-	216,321.39	354,710.35
5492	Title V.B Rural Education Achievement Program (REA)	5,774,762.24	1,729,414.93	-	789,556.20	8,293,733.37
5497	Other - Federal	9,511,800.02	877,050.25	13,966,884.12	9,175,555.32	33,531,289.71
5499	Federal - Subtotal	616,068,984.78	276,628,570.20	13,966,884.12	39,340,589.03	946,005,028.13

Other Revenue Detail

Revenue Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
5611	Sale of Bonds	-	-	-	661,737,306.87	661,737,306.87
5613	Sales of Bonds - QZAB (ARRA)	-	-	-	13,188,000.00	13,188,000.00
5631	Net Insurance Recovery	1,455,807.03	-	-	8,206,676.88	9,662,483.91
5641	Sale of School Buses	-	-	-	2,501,909.01	2,501,909.01
5651	Sale of Other Property	2,055,410.71	-	-	13,852,411.94	15,907,822.65

Part II Revenue Summary

Other Revenue Detail

Revenue Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
5692	Refunding Bonds	-	-	770,170,976.86	-	770,170,976.86
5699	Other Revenue Subtotal	3,511,217.74	-	770,170,976.86	699,486,304.70	1,473,168,499.30
5811	Tuition From Other Districts	10,511,777.40	29,389,723.40	-	-	39,901,500.80
5821	Area Voc Fees From Other LEAs	5,657,706.27	11,131,208.71	-	-	16,788,914.98
5831	Contracted Educational Services	13,245,644.87	6,374,897.79	-	-	19,620,542.66
5841	Transportation From Other LEAs for Non-Disabled Ro	6,305,931.19	-	-	-	6,305,931.19
5842	Trans. Amts. from other LEAs for K-12 Disabled Stu	1,095,690.52	-	-	-	1,095,690.52
5843	Transportation from other LEAs for ECSE	69,104.49	-	-	-	69,104.49
5898	Receipts Other Districts - Subtotal	36,885,854.74	46,895,829.90	-	-	83,781,684.64

Revenue Grand Total

Revenue Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
5899	Total Revenues	5,437,694,104.43	4,955,379,964.18	1,500,669,950.97	1,093,531,076.41	12,987,275,095.99

Part III-A Expenditures - Program/Fund

INSTRUCTION EXPENDITURES

Function Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
1111	Elementary	145,743,864.10	1,700,101,908.23	-	6,658,554.48	1,852,504,326.81
1131	Middle/Junior High	45,371,159.19	695,721,089.18	-	3,896,134.83	744,988,383.20
1151	Senior High	104,344,624.25	1,088,790,630.92	-	8,255,693.78	1,201,390,948.95
1191	Summer School (Regular)	26,102,191.51	60,137,186.37	-	-	86,239,377.88
1192	Juvenile Program	1,217,739.79	6,771,686.50	-	7,500.00	7,996,926.29
1211	Gifted & Talented	2,264,664.58	40,663,030.41	-	40,915.20	42,968,610.19
1221	Special Education and Related Services	342,186,863.91	755,046,046.02	-	1,451,852.97	1,098,684,762.90
1223	Coordinated Early Intervening Services	115,234.68	1,165,372.73	-	-	1,280,607.41
1224	Proportionate Share Services	1,037,934.60	3,235,996.59	-	-	4,273,931.19
1251	Supplemental Instruction	45,863,562.68	130,402,896.63	-	1,386,363.15	177,652,822.46
1271	Bilingual	5,408,430.60	28,274,727.17	-	64,397.02	33,747,554.79
1281	Early Childhood Special Education	75,112,631.30	118,409,481.70	-	137,848.06	193,659,961.06
1311	Career Education Programs	24,249,764.42	128,517,599.47	-	12,834,343.08	165,601,706.97
1411	Student Activities	236,618,221.42	62,918,658.78	-	3,154,009.24	302,690,889.44
1911	Tuition to Other Districts within the State	8,607,027.30	37,932,311.82	-	-	46,539,339.12
1912	Tuition to Districts Outside the State	-	100,359.59	-	-	100,359.59
1913	Tuition to Private Agencies	47,638.53	179,600.85	-	-	227,239.38
1921	Area Career Center Fees	1,222,886.56	19,070,958.34	-	-	20,293,844.90
1931	Tuition, Special Ed Services- Other Distr in State	3,211,275.02	8,825,848.82	-	-	12,037,123.84
1932	Tuition, Spec Ed Prog Outside the State	14,046.00	141,496.37	-	-	155,542.37
1933	Tuition for Special Ed Svcs to Private Agencies	4,806,179.76	15,540,998.25	-	-	20,347,178.01
1941	Contracted Education Services	2,198,408.94	8,114,071.70	-	-	10,312,480.64
1942	Supplemental Education Services	2,405.44	4,940,902.08	-	-	4,943,307.52
1999	Total Instruction (K-12 only)	1,075,746,754.58	4,915,002,858.52	-	37,887,611.81	6,028,637,224.91

SUPPORT/INSTRUCTION SERVICES

Function Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
2111	Attendance and Social Work Services	57,704,753.79	12,012,455.30	-	15,237.82	69,732,446.91
2121	Guidance Services	28,747,853.63	202,938,112.47	-	23,065.14	231,709,031.24
2131	Health, Psych, Speech and Audio	123,857,915.92	22,647,716.77	-	290,281.24	146,795,913.93
2211	Improvement of Instruction (2211,2212,2213,& 2219)	81,294,684.81	106,544,702.78	-	3,041,042.37	190,880,429.96
2214	Professional Development	20,870,009.84	13,028,701.21	-	-	33,898,711.05

Part III-A Expenditures - Program/Fund

2221	Educational Media Services	100,686,258.80	112,793,839.08	-	20,307,954.96	233,788,052.84
2311	Board of Education Services	57,376,767.30	2,158,979.29	-	290,250.82	59,825,997.41
2321	Executive Administration Services	210,064,206.02	131,295,521.84	6,951.76	13,639,981.27	355,006,660.89
2411	Support Services - Building Level Administration	183,815,357.99	397,203,850.56	-	2,727,932.66	583,747,141.21
2511	Business Support Services (2511,2521-29,2571-2591)	98,921,747.57	4,073,128.30	-	1,896,699.07	104,891,574.94
2541	Operation and Maint of Plant Services (2541-2545,	951,295,587.34	1,710,942.94	-	65,483,790.57	1,018,490,320.85
2546	Security Services	45,600,047.88	428,326.41	-	1,829,054.72	47,857,429.01
2551	Contracted Transportation Services for Students	166,831,742.51	1,037,571.02	-	194,400.46	168,063,713.99
2552	District Operated Non-Disabled Student Trans Cost	228,188,723.30	3,016,252.92	-	41,563,279.19	272,768,255.41
2553	Contracted K-12 Disabled Transportation Services	46,400,106.94	114,777.07	-	-	46,514,884.01
2554	District Operated K-12 Disabled Trans. Services	48,271,767.21	201,487.94	-	104,862.91	48,578,118.06
2555	Payment to Other Districts for Non-Disabled Trans.	3,571,877.47	-	-	-	3,571,877.47
2556	Payments to Other Dist. for K-12 Disabled Trans.	55,082.70	-	-	-	55,082.70
2557	School Choice (ESEA)/Prop Share (IDEA) Trans Cost	27,859.85	-	-	-	27,859.85
2558	Non-Allowable Transportation Expenditure	1,389,326.66	-	-	734,906.10	2,124,232.76
2559	Early Childhood Special Education Trans. Serv.	28,614,880.29	10.89	-	159,159.45	28,774,050.63
2561	Food Services	429,603,182.75	621,805.53	-	8,735,010.22	438,959,998.50
2569	Other Food Services	208,410.70	-	-	11,912.89	220,323.59
2611	Central Office Services (2611-2691)	108,479,857.02	15,314,258.05	-	7,580,882.73	131,374,997.80
2911	Other Supporting Services (2911)	10,154,425.62	511,299.05	-	241,053.26	10,906,777.93
2998	Total Support Services	3,032,032,433.91	1,027,653,739.42	6,951.76	168,870,757.85	4,228,563,882.94
2999	Total Instruction & Support	4,107,779,188.49	5,942,656,597.94	6,951.76	206,758,369.66	10,257,201,107.85

Part III-A Expenditures - Program/Fund

NON-INSTRUCTION/SUPPORT SERVICES

Function Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
1611	Adult Education and Literacy Programs	5,790,600.42	4,433,370.87	-	40,266.22	10,264,237.51
1621	Adult Vocational Education	8,309,984.92	8,358,678.13	-	255,570.31	16,924,233.36
3111	Community Services (3111-3411, 3611-3913)	106,387,139.64	13,279,745.02	-	1,096,507.48	120,763,392.14
3511	Early Childhood Programs	31,187,639.35	9,990,747.68	-	82,666.88	41,261,053.91
3512	Early Childhood Instruction	37,351,910.63	49,148,024.33	-	673,659.03	87,173,593.99
4011	Facilities Acquisition and Construction	-	-	-	688,073,896.44	688,073,896.44
5111	Principal	397,105.39	-	808,812,345.74	95,731,407.32	904,940,858.45
5211	Interest	359,943.72	-	264,149,253.14	40,206,824.56	304,716,021.42
5311	Other (Fin Fees, Etc)	176,543.31	-	8,595,649.41	5,247,149.78	14,019,342.50
9998	Total Non-Instruction/Support	189,960,867.38	85,210,566.03	1,081,557,248.29	831,407,948.02	2,188,136,629.72

Part III-A Expenditures Grand Total

Function Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
9999	Grand Total	4,297,740,055.87	6,027,867,163.97	1,081,564,200.05	1,038,166,317.68	12,445,337,737.57

Part III-B Expenditures - Program/Object

INSTRUCTION EXPENDITURES

Function Code	Description	6110 Certificated Salaries	6150 Non-Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	Total
1111	Elementary	1,294,712,878.06	41,032,960.26	418,362,809.10	28,355,290.62	63,381,834.29	6,658,554.48	1,852,504,326.81
1131	Middle/Junior High	530,918,470.52	8,741,888.70	165,939,456.57	9,823,413.66	25,668,459.92	3,896,693.83	744,988,383.20
1151	Senior High	836,378,833.82	21,085,238.68	257,862,145.35	27,105,887.68	50,703,223.64	8,255,619.78	1,201,390,948.95
1191	Summer School (Regular)	51,772,076.76	7,178,053.84	8,785,193.73	14,874,920.76	3,629,132.79	-	86,239,377.88
1192	Juvenile Program	4,666,778.36	605,176.34	1,604,566.04	933,513.29	179,392.26	7,500.00	7,996,926.29
1211	Gifted & Talented	31,383,755.99	519,349.61	9,312,894.30	815,580.43	896,114.66	40,915.20	42,968,610.19
1221	Special Education and Related Services	556,800,996.23	208,286,854.11	261,296,824.69	61,884,349.43	8,963,885.47	1,451,852.97	1,098,684,762.90
1223	Coordinated Early Intervening Services	900,560.97	57,340.61	309,708.33	4,497.26	8,500.24	-	1,280,607.41
1224	Proportionate Share Services	2,667,448.60	161,789.41	572,123.06	778,237.01	94,333.11	-	4,273,931.19
1251	Supplemental Instruction	99,731,875.37	17,847,134.12	35,772,322.37	8,058,214.96	14,856,912.49	1,386,363.15	177,652,822.46
1271	Bilingual	21,143,165.96	2,979,073.00	8,240,475.10	605,199.43	715,244.28	64,397.02	33,747,554.79
1281	Early Childhood Special Education	87,159,253.71	43,857,450.10	43,320,648.01	15,804,377.61	3,380,383.57	137,848.06	193,659,961.06
1311	Career Education Programs	98,923,100.85	3,171,517.13	30,201,361.10	6,237,385.29	14,233,999.52	12,834,343.08	165,601,706.97
1411	Student Activities	57,283,197.97	9,671,326.73	12,503,459.67	40,840,512.79	179,206,055.63	3,186,336.65	302,690,889.44
1911	Tuition to Other Districts within the State	-	-	-	46,539,339.12	-	-	46,539,339.12
1912	Tuition to Districts Outside the State	-	-	-	100,359.59	-	-	100,359.59
1913	Tuition to Private Agencies	-	-	-	227,239.38	-	-	227,239.38
1921	Area Career Center Fees	-	-	-	20,293,844.90	-	-	20,293,844.90
1931	Tuition, Special Ed Services- Other Distr in State	-	-	-	12,037,123.84	-	-	12,037,123.84
1932	Tuition, Spec Ed Prog Outside the State	-	-	-	155,542.37	-	-	155,542.37

Part III-B Expenditures - Program/Object

INSTRUCTION EXPENDITURES

Function Code	Description	6110 Certificated Salaries	6150 Non-Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	Total
1933	Tuition for Special Ed Svcs to Private Agencies	-	-	-	20,347,178.01	-	-	20,347,178.01
1941	Contracted Education Services	-	-	-	10,312,480.64	-	-	10,312,480.64
1942	Supplemental Education Services	20,392.50	-	3,671.47	4,916,993.61	2,249.94	-	4,943,307.52
1999	Total Instruction (K-12 only)	3,674,462,785.67	365,195,152.64	1,254,087,658.89	331,051,481.68	365,919,721.81	37,920,424.22	6,028,637,224.91

Function Code	Description	6110 Certificated Salaries	6150 Non-Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	Total
2111	Attendance and Social Work Services	9,193,612.81	40,335,890.76	15,371,581.60	3,968,507.70	847,616.22	15,237.82	69,732,446.91
2121	Guidance Services	157,273,521.86	14,926,097.16	51,158,789.16	4,516,630.98	3,810,926.94	23,065.14	231,709,031.24
2131	Health, Psych, Speech and Audio	17,439,723.52	86,211,074.05	32,166,974.38	7,174,673.62	3,514,596.35	288,872.01	146,795,913.93
2211	Improvement of Instruction (2211,2212,2213,& 2219)	85,624,116.79	14,915,235.96	28,189,232.91	36,007,544.81	23,103,328.83	3,040,970.66	190,880,429.96
2214	Professional Development	11,030,935.63	221,400.14	1,494,282.57	19,644,672.65	1,507,420.06	-	33,898,711.05
2221	Educational Media Services	86,896,719.61	28,231,114.11	34,856,806.93	28,784,593.76	34,710,863.47	20,307,954.96	233,788,052.84
2311	Board of Education Services	737,224.89	1,824,698.16	7,819,421.56	46,511,383.43	2,643,018.55	290,250.82	59,825,997.41
2321	Executive Administration Services	107,248,868.38	95,759,364.83	57,710,034.61	60,323,286.61	20,328,020.08	13,637,086.38	355,006,660.89
2411	Support Services - Building Level Administration	317,033,014.34	116,066,743.32	124,039,410.42	13,307,539.87	10,573,234.10	2,727,199.16	583,747,141.21
2511	Business Support Services (2511,2521-29,2571-2591)	2,710,234.39	48,566,363.71	20,220,807.21	26,501,600.05	5,085,152.16	1,807,417.42	104,891,574.94
2541	Operation and Maint of Plant Services (2541-2545,	1,905,050.31	332,076,679.05	121,018,811.07	215,541,947.12	282,481,722.98	65,466,110.32	1,018,490,320.85
2546	Security Services	554,423.73	20,284,169.27	7,216,212.82	16,313,144.22	1,661,578.15	1,827,900.82	47,857,429.01

Part III-B Expenditures - Program/Object

Function Code	Description	6110 Certificated Salaries	6150 Non-Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	Total
2551	Contracted Transportation Services for Students	919,681.63	668,673.64	303,445.56	160,033,950.56	5,943,562.14	194,400.46	168,063,713.99
2552	District Operated Non-Disabled Student Trans Cost	4,247,393.13	126,756,237.22	42,402,229.92	20,080,660.52	37,718,522.20	41,563,212.42	272,768,255.41
2553	Contracted K-12 Disabled Transportation Services	101,639.39	340,598.08	68,903.82	45,024,776.06	978,966.66	-	46,514,884.01
2554	District Operated K-12 Disabled Trans. Services	209,623.23	29,652,992.34	11,541,299.25	2,310,353.11	4,758,987.22	104,862.91	48,578,118.06
2555	Payment to Other Districts for Non-Disabled Trans.	-	-	-	3,571,877.47	-	-	3,571,877.47
2556	Payments to Other Dist. for K-12 Disabled Trans.	-	-	-	55,082.70	-	-	55,082.70
2557	School Choice (ESEA)/Prop Share (IDEA) Trans Cost	-	6,223.50	476.07	15,954.49	5,205.79	-	27,859.85
2558	Non-Allowable Transportation Expenditure	18,810.37	214,631.61	35,930.53	993,068.55	126,885.60	734,906.10	2,124,232.76
2559	Early Childhood Special Education Trans. Serv.	21,559.74	8,794,300.35	2,802,044.53	15,478,280.59	1,518,705.97	159,159.45	28,774,050.63
2561	Food Services	796,992.95	109,010,478.44	41,488,060.93	134,810,834.91	144,059,755.33	8,793,875.94	438,959,998.50
2569	Other Food Services	-	5,730.04	663.18	26,700.04	175,317.44	11,912.89	220,323.59
2611	Central Office Services (2611 -2691)	10,059,328.86	40,160,455.75	21,307,978.11	43,270,351.39	8,996,000.96	7,580,882.73	131,374,997.80
2911	Other Supporting Services (2911)	460,385.24	2,839,901.71	1,405,641.87	3,624,981.68	2,334,814.17	241,053.26	10,906,777.93
2998	Total Support Services	814,482,860.80	1,117,869,053.20	622,619,039.01	907,892,396.89	596,884,201.37	168,816,331.67	4,228,563,882.94
2999	Total Instruction & Support	4,488,945,646.47	1,483,064,205.84	1,876,706,697.90	1,238,943,878.57	962,803,923.18	206,736,755.89	10,257,201,107.85

Year: 2017-2018

District: 500-500 DEPARTMENT OF ELEM AND SEC ED

Created: 04/17/2019

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NON-INSTRUCTION/SUPPORT SERVICES

Function Code	Description	6110 Certificated Salaries	6150 Non-Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	6600 Other Objects	Total
1611	Adult Education and Literacy Programs	3,932,262.08	2,804,379.23	1,777,138.16	1,190,792.65	519,399.17	40,266.22	-	10,264,237.51
1621	Adult Vocational Education	7,388,145.92	2,388,481.47	2,589,573.29	2,652,214.15	1,650,248.22	255,570.31	-	16,924,233.36
3111	Community Services (3111-3411, 3611-3913)	11,477,180.16	60,197,311.26	20,307,078.48	15,113,242.84	12,476,488.31	1,192,091.09	-	120,763,392.14
3511	Early Childhood Programs	9,138,979.28	20,247,274.82	8,131,601.33	2,804,610.17	855,921.43	82,666.88	-	41,261,053.91
3512	Early Childhood Instruction	37,336,569.77	23,111,662.50	21,437,991.56	2,248,795.32	2,550,675.22	487,899.62	-	87,173,593.99
4011	Facilities Acquisition and Construction	-	-	-	-	-	688,073,896.44	-	688,073,896.44
5111	Principal	-	-	-	-	-	-	904,940,858.45	904,940,858.45
5211	Interest	-	-	-	-	-	-	304,716,021.42	304,716,021.42
5311	Other (Fin Fees, Etc)	-	-	-	-	-	-	14,019,342.50	14,019,342.50
9998	Total Non-Instruction/Support	69,273,137.21	108,749,109.28	54,243,382.82	24,009,655.13	18,052,732.35	690,132,390.56	1,223,676,222.37	2,188,136,629.72

Part III-B Expenditures Grand Total

Function Code	Description	6110 Certificated Salaries	6150 Non-Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	6600 Other Objects	Total
9999	Grand Total	4,558,218,783.68	1,591,813,315.12	1,930,950,080.72	1,262,953,533.70	980,856,655.53	896,869,146.45	1,223,676,222.37	12,445,337,737.57

Part III-C Expenditures - Object/Fund

SALARY & EMPLOYEE BENEFITS

Object Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
6111	Salaries	1,585,539,789.73	4,564,492,309.07	-	-	6,150,032,098.80
6199	Salaries - Subtotal	1,585,539,789.73	4,564,492,309.07	-	-	6,150,032,098.80
6211	Teacher's Retirement	8,758,471.58	699,953,707.85	-	-	708,712,179.43
6221	Non-Teacher Retirement	126,033,573.99	3,429,427.41	-	-	129,463,001.40
6231	Old Age Survivor and Disability (OASDI)	94,444,037.79	27,164,340.31	-	-	121,608,378.10
6232	Medicare	22,011,258.36	63,433,836.52	-	-	85,445,094.88
6241	Employee Insurance	338,604,651.42	539,638,219.28	-	-	878,242,870.70
6291	Other Employer Provided Services	4,307,033.91	3,171,522.30	-	-	7,478,556.21
6299	Employee Benefits - Subtotal	594,159,027.05	1,336,791,053.67	-	-	1,930,950,080.72

PURCHASED SERVICES & SUPPLIES

Object Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
6311	Purchased Instructional Services - Tuition	48,881,669.26	107,768,022.21	-	-	156,649,691.47
6312	Professional Services	70,006,118.51	14,739,052.23	-	-	84,745,170.74
6315	Audit Services	6,207,612.09	-	-	-	6,207,612.09
6316	Data Processing and Technology Related Services	25,046,560.00	-	-	-	25,046,560.00
6317	Legal Services	16,601,297.05	-	-	-	16,601,297.05
6318	Election Services	1,948,879.49	-	-	-	1,948,879.49
6319	Other Professional Services	130,027,452.95	-	-	-	130,027,452.95
6331	Cleaning Services	18,426,922.49	-	-	-	18,426,922.49
6332	Repairs and Maintenance	76,860,694.57	-	-	-	76,860,694.57
6333	Rentals - Land and Buildings	23,823,554.65	-	-	-	23,823,554.65
6334	Rentals - Equipment	22,820,708.08	-	-	-	22,820,708.08
6335	Water and Sewer	19,484,745.39	-	-	-	19,484,745.39
6336	Trash Removal	7,830,724.29	-	-	-	7,830,724.29
6337	Technology-Related Repairs and Maintenance	16,264,595.40	-	-	-	16,264,595.40
6338	Rentals of Computers and Related Equipment	6,515,414.58	-	-	-	6,515,414.58
6339	Other Property Services	19,560,972.64	-	-	-	19,560,972.64
6341	Contracted Transportation To and From School	202,354,660.68	-	-	-	202,354,660.68
6342	Other Contracted Pupil Transportation (Non-Route)	17,530,580.16	-	-	-	17,530,580.16
6343	Travel	50,666,914.12	-	-	-	50,666,914.12
6351	Property Insurance	49,232,241.55	-	-	-	49,232,241.55
6352	Liability Insurance	26,195,088.71	-	-	-	26,195,088.71
6353	Fidelity Bond Premiums	367,706.91	-	-	-	367,706.91
6359	Judgments Against LEA and Settlements	1,625,275.35	29,675.72	-	-	1,654,951.07
6361	Communication	35,053,593.52	-	-	-	35,053,593.52

Part III-C Expenditures - Object/Fund

PURCHASED SERVICES & SUPPLIES

Object Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
6362	Advertising, Printing, Dues and Other Purchased Se	242,917,008.70	4,047,051.07	6,951.76	111,789.57	247,082,801.10
6399	Purchased Services - Subtotal	1,136,250,991.14	126,583,801.23	6,951.76	111,789.57	1,262,953,533.70
6411	General Supplies	440,217,123.29	-	-	-	440,217,123.29
6412	Supplies - Technology - Related	66,551,435.86	-	-	-	66,551,435.86
6431	Textbook	54,195,205.01	-	-	-	54,195,205.01
6441	Library Books	10,522,497.41	-	-	-	10,522,497.41
6451	Resource Materials	3,663,189.18	-	-	-	3,663,189.18
6461	Warehouse Inventory Adjustments	347,930.49	-	-	-	347,930.49
6471	Food Supplies - Exclude Non-Food Supplies	131,458,503.83	-	-	-	131,458,503.83
6481	Energy	244,005,586.00	-	-	-	244,005,586.00
6491	Other Supplies and Materials	29,895,184.46	-	-	-	29,895,184.46
6499	Supplies - Subtotal	980,856,655.53	-	-	-	980,856,655.53

CAPITAL OUTLAY & OTHER OBJECTS

Object Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
6511	Land	-	-	-	9,109,676.00	9,109,676.00
6521	Buildings	-	-	-	638,254,505.34	638,254,505.34
6531	Improvements Other than Buildings	-	-	-	68,756,093.56	68,756,093.56
6541	Regular Equipment	-	-	-	61,593,613.98	61,593,613.98
6542	Equipment - Classroom Instructional Apparatus	-	-	-	25,183,099.69	25,183,099.69
6543	Technology - Related Hardware	-	-	-	38,847,345.33	38,847,345.33
6544	Technology Software	-	-	-	3,768,036.59	3,768,036.59
6551	Vehicles - Except School Buses	-	-	-	4,086,377.80	4,086,377.80
6552	Pupil Transportation Vehicles - School Buses	-	-	-	40,423,820.05	40,423,820.05
6553	School Buses - Purchased with Specific Funds	-	-	-	335,176.87	335,176.87
6591	Other Capital Outlay	-	-	-	6,511,401.24	6,511,401.24
6599	Capital Outlay - Subtotal	-	-	-	896,869,146.45	896,869,146.45
6611	Principal	397,105.39	-	808,812,345.74	95,731,407.32	904,940,858.45
6621	Interest	359,943.72	-	264,149,253.14	40,206,824.56	304,716,021.42
6631	Other (Fin. Fees, Etc.)	176,543.31	-	8,595,649.41	5,247,149.78	14,019,342.50
6699	Other Objects - Subtotal	933,592.42	-	1,081,557,248.29	141,185,381.66	1,223,676,222.37

Part III-C Expenditures - Grand Total

Object Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
9999	Grand Total	4,297,740,055.87	6,027,867,163.97	1,081,564,200.05	1,038,166,317.68	12,445,337,737.57

Part III-C Expenditures - Individual Expenditure Amounts

Line #	Description	Amount
8011	Expenditures for Building Project(s) (Funded by Im	13,008,972.50
8010	Expenditures for Building Project(s) (Funded by Bo	138,319,738.71

Part IV Long and Short Term Debt

	8001 Balance Beginning of Year	8002 Amount Borrowed During Year	8003 Amount Repaid During Year	8004 Balance End of Year	8005 Interest Paid During Year
General Obligations Bonds	7,034,190,853.41	1,426,320,569.05	811,757,711.83	7,648,753,710.63	265,462,182.60
Lease Purchase	760,259,569.26	99,869,793.92	82,134,496.79	777,994,866.39	25,669,535.11
DNR Energy Loan	10,748,129.64	805,615.04	2,132,115.93	9,421,628.75	318,441.60
Guaranteed Energy Cost Savings Contract	113,871,287.82	21,552,542.00	17,500,465.10	117,923,364.72	3,483,900.65
Other Debt	299,516,802.05	81,197,464.60	64,022,894.38	316,691,372.27	10,014,530.20
SubTotal	8,218,586,642.18	1,629,745,984.61	977,547,684.03	8,870,784,942.76	304,948,590.16
Tax Anticipation Note (TAN)	0.00	13,470,000.00	13,470,000.00	0.00	109,473.37
Advance Funding	0.00	0.00	0.00	0.00	0.00
Revenue Bonds	0.00	0.00	0.00	0.00	0.00
Total All Debt	8,218,586,642.18	1,643,215,984.61	991,017,684.03	8,870,784,942.76	305,058,063.53